

Schedule 5

Class 6 Notice

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*
al.,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

PUERTO RICO SALES TAX FINANCING
CORPORATION,

Debtor.

PROMESA

Title III

No. 17 BK 3284-LTS

**NOTICE OF TREATMENT OF CLAIMS IN
CLASS 6 (JUNIOR COFINA BOND CLAIMS (ASSURED))**

This Notice (the “**Notice**”) is being sent to beneficial holders of securities giving rise to claims under Class 6 of the Title III Plan of Adjustment (as the same may be updated, supplemented, amended and/or otherwise modified from time to time, the “**Plan**”) of the Puerto Rico Sales Tax Financing Corporation (“**COFINA**”).²

¹ The Debtors in these Title III Cases, along with each Debtor’s respective title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“**COFINA**”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“**HTA**”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“**ERS**”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“**PREPA**”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² Unless otherwise defined herein, each capitalized term used herein shall have the meaning ascribed to it in the Plan.

Pursuant to Article X of the Plan, if the Plan is confirmed by the Title III Court, the principal amount (or Compounded Amount in the case of capital appreciation bonds) of the Assured Insured Bonds giving rise to Claims in Class 6 will be deemed accelerated and immediately due and payable as of the Effective Date of the Plan in the currency in which the Assured Insured Bonds are payable, and holders of Assured Insured Bonds receiving this Notice will be receiving the applicable Acceleration Price on the Effective Date in complete satisfaction and discharge of (i) their claims against COFINA arising from the Assured Insured Bonds and (ii) all of Assured's obligations under the applicable Assured Insurance Policies. The Plan defines the "Acceleration Price" as "an amount equal to (a) with respect to current interest bonds (and convertible capital appreciation bonds that converted into current interest bonds as of, up to, but not including the Effective Date), the outstanding principal amount of such accelerated bond plus the accrued and unpaid interest thereon, and (b) with respect to capital appreciation bonds (and convertible capital appreciation bonds that have not converted into current interest bonds as of, up to, but not including, the Effective Date), the Compounded Amount for such accelerated bond, in each case, as of, up to, but not including the Effective Date." From and after the payment of the Acceleration Price on the Effective Date, interest on the Assured Insured Bonds held by holders receiving this Notice shall cease to accrue and be payable. The series, maturities, and interest rates of the Assured Insured Bonds giving rise to Claims in Class 6 are set forth in Attachment A hereto. The Disclosure Statement you are receiving together with this Notice contains additional information regarding the Plan and the treatment of your Class 6 Claims. **You are not required to vote on the Plan or take any other action in order to receive the Acceleration Price in full satisfaction of your claims.**

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If you have any questions about your holdings, please contact your Nominee. Additionally, you must contact your Nominee to take any action described above.

IF YOU HAVE ANY QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT THE BALLOTING AGENT, PRIME CLERK LLC, BY TELEPHONE AT (844) 822-9231 (TOLL FREE FOR U.S. AND PUERTO RICO) OR (646) 486-7944 (FOR INTERNATIONAL CALLERS), AVAILABLE 10:00 A.M. TO 7:00 P.M. (ATLANTIC STANDARD TIME) (SPANISH AVAILABLE), OR BY EMAIL AT PUERTORICOBALLOTS@PRIMECLERK.COM AND REFERENCE "COFINA DISTRIBUTION ELECTION" IN THE SUBJECT LINE. PLEASE NOTE THAT PRIME CLERK, LLC IS NOT AUTHORIZED TO PROVIDE, AND WILL NOT PROVIDE, LEGAL ADVICE.

This Notice is subject in all respects to the terms of the Plan.

Exhibit A

Assured Insured Bonds Giving Rise to Claims in Class 6

CUSIP	Series	Maturity	Interest Rate